United Nations A/59/588/Add.1

General Assembly

Distr.: General
2 June 2005

Original: English

Fifty-ninth session
Agenda item 106

Financial reports and audited financial statements, and reports of the Board of Auditors

Report of the Fifth Committee

Rapporteur: Mrs. Denisa **Hutanova** (Slovakia)

I. Introduction

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 106 appear in the report of the Committee contained in document A/59/588.

2. For its further consideration of the item, the Committee had before it the following documents:

(a) Financial report and audited financial statements for the 12-month period from 1 July 2003 to 30 June 2004 and the report of the Board of Auditors on United Nations peacekeeping operations;[1]

(b) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2004 (A/59/704);

(c) Report of the Advisory Committee on Administrative and Budgetary Questions (A/59/736).

3. The Fifth Committee resumed its consideration of the item at its 46th, 48th and 56th meetings, on 2 and 3 May and 1 June 2005. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/59/SR.46, 48 and 56).

[1] *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 5* and corrigendum (A/59/5 and Corr.1), vol. II.

05-38076 (E) 150605

II. Consideration of draft resolution A/C.5/59/L.50

4. At its 56th meeting, on 1 June 2005, the Committee had before it a draft resolution entitled "Financial reports and audited financial statements, and reports of the Board of Auditors" (A/C.5/59/L.50), which was submitted by the Chairman on the basis of informal consultations coordinated by the representative of Egypt.

5. At the same meeting, the Committee adopted draft resolution A/C.5/59/L.50 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Having considered the financial report and audited financial statements for the twelve-month period from 1 July 2003 to 30 June 2004 and the report of the Board of Auditors on United Nations peacekeeping operations,[1] the related section of the report of the Advisory Committee on Administrative and Budgetary Questions[2] and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations in respect of that period,[3]

1. *Accepts* the audited financial statements on the United Nations peacekeeping operations for the period from 1 July 2003 to 30 June 2004;[4]

2. *Takes note* of the observations and endorses the recommendations contained in the report of the Board of Auditors;[5]

3. *Also takes note* of the observations and endorses the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions[2] related to the report of the Board of Auditors, subject to the provisions of the present resolution;

4. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

5. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations in respect of the financial period ended 30 June 2004;[3]

6. *Requests* the Secretary-General to indicate an expected time frame for the implementation of the recommendations of the Board of Auditors as well as the priorities for their implementation, including the office holders to be held accountable;

7. *Also requests* the Secretary-General to report to the General Assembly at its sixtieth session on measures undertaken to implement paragraph 6 above;

8. *Further requests* the Secretary-General to ensure the full implementation of the recommendations of the Board of Auditors, including those relating to the issue of the management of rations in peacekeeping operations as a whole and the

---

[1] *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 5* and corrigendum (A/59/5 and Corr.1), vol. II.

[2] A/59/736, sect. II.

[3] A/59/704.

[4] *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 5* and corrigendum (A/59/5 and Corr.1), vol. II, chap. V.

[5] Ibid., chap. II.

management of air operations, and the related recommendations of the Advisory Committee in a prompt and timely manner;

9. *Requests* the Secretary-General, in implementing the recommendations referred to in paragraph 81 of the report of the Board of Auditors,[1] to take into account that this relates solely to the recommendations of the Panel on United Nations Peace Operations as adopted by the General Assembly which have not been fully implemented to date.